



# *The Commonwealth of Massachusetts*

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### Secretary Bowles Signs Record-Breaking Number of Conservation Restrictions *Binding Agreements Protecting Land from Development Approach 6,117 Acres This Year, With Higher Year-End Tally Expected*

BOSTON – Energy and Environmental Affairs Secretary Ian Bowles today congratulated the 182 Massachusetts property owners who this year placed their land under conservation restrictions, taking advantage of soon-to-expire federal tax incentives and creating an environmental legacy for future generations through agreements that protect natural resources and prohibit development.

Bowles, whose signature makes conservation restrictions (CRs) permanent, has signed 182 agreements so far this year, preserving nearly 6,117 acres from Cape Cod to the Berkshires. In the vast majority of these cases, landowners donated the CRs to municipalities or private land trusts and are able to reap the benefits of a federal income tax provision that expires on December 31.

“During this season of giving, I’d like to thank the landowners who – with two weeks still to go in 2007 – have already given us greatest number of agreements approved and the most acres protected since the conservation restriction program began in 1967,” Secretary Bowles said. “Protection of this land from development goes hand-in-hand with Governor Patrick’s commitment to invest significantly in land conservation over the next five years. The landowners we’re recognizing today are contributing to the Patrick Administration’s efforts to protect the woodlands, fields, riverbanks, and wildlife habitat that contribute so much to the quality of life here. I’d also like to acknowledge the great work of land trusts and conservation commissions across the state that have taken the lead on these efforts and will steward these agreements in the future.”

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A CR is a legally binding agreement between a landowner and a public agency or private land trust, whereby the owner agrees to limit the use of his or her property in order to protect certain conservation values. Charged by law with reviewing CRs to ensure they benefit the public, Secretary Bowles this year approved covenants safeguarding a wide array of landscapes, including 600 acres surrounding a pond and abutting another pond and a mountainside in the Berkshires; 30 acres in Brewster protecting a brook with an active herring run within a National Historic Register District; nearly 300 acres of significant wildlife habitat on Nantucket; and 140 acres within a Area of Critical Environmental Concern in Central Massachusetts.

In 2006, the Office of Environmental Affairs approved 155 CRs protecting just over 3,155 acres. Previous totals include 125 CRs on 3,100 acres in 2005, 172 CRs on 4,694 acres in 2004, and 166 CRs on 4,015 acres in 2003.

In addition to preserving open space for future generations, CRs afford landowners various tax benefits. This year's donors took advantage of a federal law that greatly amplifies previously allowed tax benefits. Set to expire December 31, the Pension Protection Act of 2006 raises the income tax deduction for donation of a CR from 30 percent to 50 percent of adjusted gross income annually; allows qualifying farmers and forest landowners to deduct up to 100 percent of their taxable income; extends the period for taking tax deductions for a CR from five to 15 years; and permits taxpayers to take other deductions to a maximum allowable extent before the value of a CR is deducted from his or her income. Making a donation of a CR can also reduce or eliminate a property owner's estate taxes and reduce future real estate taxes.

In addition to the 182 projects reviewed and approved by EEA, the Commonwealth's two land protection agencies - the Departments of Conservation and Recreation (DCR) and Fish and Game (DFG) - also completed a significant number of CRs during 2007. CRs negotiated by state agencies do not require the Secretary's approval. Including DCR's 15 CRs on 1,710.6 acres and DFG's seven CRs protecting 1,009.7 acres, the total amount of land the Commonwealth placed under CR protection so far this year totals over 8,836 acres.

EEA's Division of Conservation Services assists landowners, municipalities, and land trusts in creating CRs, and has produced "The Massachusetts Conservation Restriction Handbook" as a guide. For more information, visit <http://www.mass.gov/envir/dcs/restrictions/default.htm>.

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